



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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JUDI E. THOMAS  
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS  
JOHN NAIMO  
JAMES L. SCHNEIDERMAN

October 1, 2012

TO: Supervisor Zev Yaroslavsky, Chairman  
Supervisor Gloria Molina  
Supervisor Mark Ridley-Thomas  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe   
Auditor-Controller

William T Fujioka   
Chief Executive Officer

SUBJECT: **JUNE 30, 2012 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2012, available fund balances for the various funds. The General Fund available balance will be \$1,565,502,000 after the Fiscal Year (FY) 2011-12 Final Budget and Department of Health Services budget adjustments, both of which are on the October 2, 2012 Board agenda.

Attached is the Auditor-Controller's report that lists the FY 2011-12 budget variances by department (Attachment I). The Chief Executive Officer (CEO) has also included a summary report of the budget variances by operating and non-operating department/budget units (Attachment II) and explanations of the variances (Attachment III).

Also included are the overtime summary report (Attachment IV) and detailed variance explanations (Attachment V) by department for the General Fund, Enterprise Funds, Special District Funds, Special Funds, and the Internal Services Fund.

The FY 2012-13 Adopted Budget contained a General Fund estimated available fund balance of \$1,270,068,000. The FY 2012-13 Supplemental Budget Resolution, also on the October 2, 2012 Board agenda, will recommend that \$295,434,000 of additional fund balance be temporarily placed in appropriations for contingencies account.

The CEO's recommendations on the use of additional fund balance includes adjustments for existing carryover funds in the net amount of \$104,043,000, primarily for children and social services programs, homeless and housing initiatives, public safety initiatives, infrastructure building improvements and maintenance, various systems upgrades and improvements, museum agreements, and enhanced unincorporated area services. The remaining fund balance of \$191,391,000 is available to finance other high priority needs as included in the CEO's recommendations on the use of additional FY 2012-13 fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from cost savings in salaries and employee benefits due to vacancies and hiring delays, savings from the freeze on services and supplies as well as capital assets, additional savings from social services programs, the over realization of sales and property taxes, and additional unspent funds on programs that will be carried over to FY 2012-13.

Budget matters are scheduled on the October 2, 2012 Board agenda to consider the excess amount available from fund balance.

If you have any questions, please call either of us or your staff may contact Sid Kikkawa, Senior Assistant Chief Executive Officer, at (213) 974-6872.

WTF:WLW:SK  
JW:MM:CD:yf

#### Attachments

c: Sachi A. Hamai, Executive Officer, Board of Supervisors  
John F. Krattli, County Counsel  
Mark J. Saladino, Treasurer and Tax Collector  
Mitchell H. Katz, M.D., Director, Department of Health Services

**2011-12 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 (8-24-12)**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2011-12 Net County Cost	Prior Year Accrual Net County Cost	Total 2011-12 Net County Cost	Net County Cost Variance
<b>Operating Budgets</b>						
Affirmative Action Compliance Office				338	338	(338)
Ag Commissioner/ Weights & Measures	9,233,000	9,233,000	7,932,107	(479,041)	7,453,066	1,779,934
Alternate Public Defender	52,416,000	52,416,000	49,915,452	(189,447)	49,726,005	2,689,995
Animal Care & Control	19,403,000	19,403,000	18,497,852	(95,963)	18,401,889	1,001,111
Arts Commission	7,549,000	7,623,000	7,596,109	(115,430)	7,480,679	142,321
Assessor	77,052,000	77,052,000	76,126,293	925,613	77,051,906	94
Auditor-Controller	17,622,000	17,071,000	16,632,586	(157,610)	16,474,976	596,024
Auditor-Controller - Transportation			514,842		514,842	(514,842)
Auditor-Controller eCAPS System	23,618,000	23,618,000	20,830,386	(11,331)	20,819,055	2,798,945
Beaches and Harbors:						
- Beaches & Harbors - Beach	11,013,000	10,638,000	6,996,788	(785,849)	6,210,939	4,427,061
- Beaches & Harbors - Marina	(30,154,000)	(29,779,000)	(32,775,755)	(845,154)	(33,620,909)	3,841,909
Beaches and Harbors Total	(19,141,000)	(19,141,000)	(25,778,967)	(1,631,003)	(27,409,970)	8,268,970
Board of Supervisors	113,399,000	97,424,000	56,840,238	(104,545)	56,735,693	40,688,307
Chief Executive Officer	43,301,000	43,478,000	35,677,613	(231,673)	35,445,940	8,032,060
Chief Information Officer	5,152,000	5,152,000	4,608,393	(2,799)	4,605,594	546,406
Child Support Services	316,000	316,000	(998,301)	(30,159)	(1,028,460)	1,344,460
Children & Family Services						
Children & Family Services - Administration	272,780,000	281,402,000	274,676,634	(27,378,459)	247,298,175	34,103,825
Children & Family Services - Assistance:						
- KinGAP Program	11,433,000	11,433,000	8,736,452		8,736,452	2,696,548
- Special Programs						
- Adoption Assistance Program	24,091,000	24,091,000	1,677,763	1,371,227	3,048,990	21,042,010
- Foster Care Program	39,473,000	39,473,000	8,373,931	(4,788,444)	3,585,487	35,887,513
- Child Abuse Prevention Program		515,000	383,092	(9,197)	373,895	141,105
- SED Children			818,621	618,261	1,436,882	(1,436,882)
- PSSF/ Family Preservation	27,745,000	30,099,000	29,693,304	(2,904,563)	26,788,741	3,310,259
Children & Family Services - Assistance Total	102,742,000	105,611,000	49,683,163	(5,712,716)	43,970,447	61,640,553
Community & Senior Services						
Community & Senior Services - Administration:	16,520,000	17,025,000	16,083,712	(69,922)	16,013,790	1,011,210
Community & Senior Services - Assistance:						
- Older American Act Program	333,000	333,000	182,849	12,569	195,418	137,582
- Workforce Investment Act		3,000,000	3,113,335	(124,337)	2,988,998	11,002
Community & Senior Services - Assistance Total	333,000	3,333,000	3,296,184	(111,768)	3,184,416	148,584

**2011-12 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 (8-24-12)**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2011-12 Net County Cost	Prior Year Accrual Net County Cost	Total 2011-12 Net County Cost	Net County Cost Variance
Community-Based Contracts	4,277,000	4,380,000	3,195,775		3,195,775	1,184,225
Consumer Affairs	4,225,000	4,225,000	4,242,334	(17,557)	4,224,777	223
Coroner	27,506,000	27,506,000	26,734,811	63,014	26,797,825	708,175
County Counsel	4,783,000	4,783,000	4,469,533	4,042	4,473,575	309,425
District Attorney	180,612,000	180,612,000	178,319,920	(2,551,864)	175,768,056	4,843,944
Fire Department - Lifeguards	25,630,000	25,630,000	25,630,000		25,630,000	
Grand Jury	1,788,000	1,788,000	1,511,181	(861)	1,510,320	277,680
Grand Park		1,500,000	1,500,002		1,500,002	(2)
Health Services - General Fund:						
- Administration	138,564,000	132,368,000	89,320,647	(1,945,029)	87,375,618	44,992,382
- Contribution to Hospitals Enterprise Funds	562,585,000	566,752,000	566,752,000		566,752,000	
- Juvenile Court Health Services	6,218,000	6,218,000	2,286,318	665,662	2,951,980	3,266,020
- Managed Care Rate Supplement	61,208,000	61,803,000	67,339,465		67,339,465	(5,536,465)
- Office of Managed Care	(6,544,000)	(6,569,000)	12,340,174	(864,739)	11,475,435	(18,044,435)
- Realignment	(84,579,000)	(84,579,000)	(84,579,201)		(84,579,201)	201
Health Services - General Fund Total	677,452,000	675,993,000	653,459,403	(2,144,106)	651,315,297	24,677,703
Homeless and Housing Program	60,665,000	60,665,000	22,130,301	(727,699)	21,402,602	39,262,398
Human Resources	9,545,000	10,359,000	10,345,604	(20,584)	10,325,020	33,980
Information Systems Advisory Body				(15,198)	(15,198)	15,198
Internal Services	17,482,000	14,924,000	12,693,419	(561,710)	12,131,709	2,792,291
LA Plaza de Cultura y Artes	1,000,000	1,000,000	725,326	(1,408)	723,918	276,082
Mental Health	130,232,000	42,220,000	68,249,495	(23,380,993)	44,868,502	(2,648,502)
Military & Veterans Affairs	1,776,000	1,776,000	1,642,025	(8,797)	1,633,228	142,772
Museum of Art	28,228,000	28,228,000	27,906,199		27,906,199	321,801
Museum of Natural History	15,267,000	15,267,000	13,628,468		13,628,468	1,638,532
Music Center	21,154,000	21,154,000	20,618,875		20,618,875	535,125
Parks & Recreation	111,172,000	110,721,000	107,232,769	(193,357)	107,039,412	3,681,588
Probation:						
- Care of Juvenile Court Wards	2,891,000	2,891,000	1,806,129	(28,175)	1,777,954	1,113,046
- Support Services	102,623,000	107,577,000	104,362,315	(228,874)	104,133,441	3,443,559
- Juvenile Institutions Services	239,457,000	241,316,000	244,122,481	(4,082,517)	240,039,964	1,276,036
- Field Services	86,503,000	86,949,000	98,805,809	1,385,165	100,190,974	(13,241,974)
- Special Services	18,201,000	20,997,000	9,362,256	(702,553)	8,659,703	12,337,297
Probation Department Total	449,675,000	459,730,000	458,458,990	(3,656,954)	454,802,036	4,927,964
Provisional Financing Uses	340,605,000	314,579,000				314,579,000
LA Regional Interoperable Communications System	9,136,000	9,136,000	1,741,452		1,741,452	7,394,548
Public Defender	166,085,000	166,613,000	166,600,097	(354,664)	166,245,433	367,567

**2011-12 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 (8-24-12)**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2011-12 Net County Cost	Prior Year Accrual Net County Cost	Total 2011-12 Net County Cost	Net County Cost Variance
Public Health:						
- Substance Abuse Prevention & Control	3,129,000	3,129,000	2,340,795	(1)	2,340,794	788,206
- Public Health Programs	123,783,000	123,533,000	119,697,469	(10,435,794)	109,261,675	14,271,325
- Antelope Valley Rehab Centers	3,616,000	3,616,000	3,654,419		3,654,419	(38,419)
- Children's Medical Services	28,997,000	28,997,000	30,989,831	(632,304)	30,357,527	(1,360,527)
- Office of Aids Programs And Policy	17,434,000	17,434,000	17,438,934	(5,415)	17,433,519	481
Public Health Total	176,959,000	176,709,000	174,121,448	(11,073,514)	163,047,934	13,661,066
Public Social Services						
Public Social Services - Administration	114,011,000	114,011,000	101,200,146	(4,213,981)	96,986,165	17,024,835
Public Social Services - Assistance:						
- In-Home Supportive Services	99,896,000	99,921,000	52,999,486	(22,447,448)	30,552,038	69,368,962
- Cash Assistance Program for Immigrants			189,534	(930,564)	(741,030)	741,030
- Calworks	12,707,000	12,707,000	3,961,237	(1,403,983)	2,557,254	10,149,746
- Refugee Cash Assistance			(8,805)	(74,484)	(83,289)	83,289
- Indigent Aid	271,138,000	271,138,000	263,841,296	(139,383)	263,701,913	7,436,087
- PSS-GR Anti-Homelessness	11,635,000	11,635,000	8,780,443	(740,785)	8,039,658	3,595,342
- Community Services Block Grant				518	518	(518)
- Refugee Employment Program			(6,199)		(6,199)	6,199
Public Social Services Assistance Total	395,376,000	395,401,000	329,756,992	(25,736,129)	304,020,863	91,380,137
Public Works	54,926,000	58,415,000	30,918,524	(616,237)	30,302,287	28,112,713
Regional Planning	15,741,000	16,121,000	15,728,735	(595,753)	15,132,982	988,018
Registrar-Recorder and County Clerk	28,787,000	35,380,000	35,150,357	180,654	35,331,011	48,989
Sheriff's Department:						
- Patrol	164,204,000	164,276,000	181,326,696	(1,750,913)	179,575,783	(15,299,783)
- Detective Services	60,798,000	60,807,000	67,119,466	(2,920,043)	64,199,423	(3,392,423)
- Administration	86,418,000	86,518,000	81,621,851	(35,867)	81,585,984	4,932,016
- Custody	519,653,000	523,313,000	471,815,792	(662,908)	471,152,884	52,160,116
- Court Services	53,326,000	53,326,000	42,777,676	(214,593)	42,563,083	10,762,917
- General Support Services	357,682,000	353,992,000	379,632,252	(7,526,324)	372,105,928	(18,113,928)
- County Services	15,914,000	15,914,000	20,845,796	(11,582)	20,834,214	(4,920,214)
- Clearing Account			11,552	(8,703)	2,849	(2,849)
Sheriff's Department Total	1,257,995,000	1,258,146,000	1,245,151,081	(13,130,933)	1,232,020,148	26,125,852
Treasurer & Tax Collector	23,912,000	23,912,000	23,850,123	(615,787)	23,234,336	677,664
Trial Court Operations:						
- MOE Contribution	147,800,000	147,800,000	157,661,002		157,661,002	(9,861,002)
- Superior Court - General Fund	50,273,000	50,273,000	47,673,754	(69)	47,673,685	2,599,315
- Courts - Unallocated - Others	57,273,000	57,273,000	52,116,786		52,116,786	5,156,214
Trial Court Operations Total	255,346,000	255,346,000	257,451,542	(69)	257,451,473	(2,105,473)
<b>Operating Budgets Subtotal</b>	<b>5,353,643,000</b>	<b>5,257,246,000</b>	<b>4,636,499,223</b>	<b>(124,767,100)</b>	<b>4,511,732,123</b>	<b>745,513,877</b>

**2011-12 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 (8-24-12)**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2011-12 Net County Cost	Prior Year Accrual Net County Cost	Total 2011-12 Net County Cost	Net County Cost Variance
<b>NonOperating Budgets</b>						
Capital Projects	608,303,000	601,230,000	63,700,252	(994,012)	62,706,240	538,523,760
Emergency Preparedness & Response	6,834,000	6,834,000	4,151,303	(27,589)	4,123,714	2,710,286
Employee Benefits			6,295,766	20,652	6,316,418	(6,316,418)
Extraordinary Maintenance	113,488,000	113,438,000	23,832,116		23,832,116	89,605,884
Federal & State Disaster Aid			76	(89)	(13)	13
Insurance			44,629	(47,040)	(2,411)	2,411
Internal Services/Customer Direct-S&S						
Judgments & Damages	19,694,000	19,806,000	(1,448,072)	(215,405)	(1,663,477)	21,469,477
Los Angeles County Capital Asset Leasing			(53,031)		(53,031)	53,031
Nondepartmental Revenue	(337,590,000)	(416,359,000)	(423,654,847)	(3,448,806)	(427,103,653)	10,744,653
Nondepartmental Special Accounts	56,393,000	62,401,000	15,686,278	(198,079)	15,488,199	46,912,801
- Public Library (General Fund Contribution) *	21,205,000	21,205,000	21,205,000		21,205,000	
Project and Facility Development	92,125,000	99,434,000	39,645,156	(1,249,478)	38,395,678	61,038,322
Rent Expense	34,214,000	38,087,000	32,482,353	90,925	32,573,278	5,513,722
Telephone Utilities			(297,449)	(132,513)	(429,962)	429,962
Utilities	219,000	219,000	(935,284)	(516,136)	(1,451,420)	1,670,420
Utility User Tax - Measure U	(65,620,000)	(60,370,000)	(57,975,339)	(9,245)	(57,984,584)	(2,385,416)
VLF-Realignment:						
- Health Services	(318,292,000)	(318,292,000)	(295,074,913)	(1)	(295,074,914)	(23,217,086)
- Mental Health	(88,012,000)		(2,019,671)		(2,019,671)	2,019,671
- Social Services	(15,843,000)	(15,843,000)	(14,687,438)		(14,687,438)	(1,155,562)
VLF-Realignment Total	(422,147,000)	(334,135,000)	(311,782,022)	(1)	(311,782,023)	(22,352,977)
<b>NonOperating Budgets Subtotal</b>	<b>127,118,000</b>	<b>151,790,000</b>	<b>(589,103,115)</b>	<b>(6,726,816)</b>	<b>(595,829,931)</b>	<b>747,619,931</b>
<b>Operating/NonOperating Budgets Subtotal</b>	<b>5,480,761,000</b>	<b>5,409,036,000</b>	<b>4,047,396,108</b>	<b>(131,493,916)</b>	<b>3,915,902,192</b>	<b>1,493,133,808</b>
Property Taxes	(3,761,917,000)	(3,775,368,000)	(3,835,739,996)		(3,835,739,996)	60,371,996
	<b>1,718,844,000</b>	<b>1,633,668,000</b>	<b>211,656,112</b>	<b>(131,493,916)</b>	<b>80,162,196</b>	<b>1,553,505,804</b>

Change in Reserve For PH - Alcohol & Drug Long-Term Receivables	(708,615)
Change In SB90 Long-Term Receivables	(556,889)
Reserve for Deposit with Others	(1,738,000)
Change in Sheriff Local Assistance Prog Long-Term Receivables	23,403,478
Change in Reserve Subtotal	20,399,974
Net Change in Reserves (3301)	379,229
Transfer From Hospital Funds (MOE)	(8,782,069)
<b>AVAILABLE FUND BALANCE - GENERAL FUND</b>	<b>1,565,502,938</b>

## 2011-12 NET COUNTY COST VARIANCE REPORT

### EXPLANATIONS

**FINAL ADOPTED BUDGETED NET COUNTY COST:** Represents Original Adopted Budget.

**ADJUSTED BUDGETED NET COUNTY COST:** Represents Original Adopted Budget and all budget adjustments to date.

**CURRENT 2011-12 NET COUNTY COST:** Represents net current revenue and expenditures.

**PRIOR YEAR ACCRUAL NET COUNTY COST:** Represents net prior year revenue and expenditures.

**TOTAL 2011-12 NET COUNTY COST:** Represents current 2011-12 Net County Cost and Prior Year Accrual Net County Cost.

**NET COUNTY COST VARIANCE:** Positive amounts represent budgetary savings and sources of fund balance.  
Negative amounts represent budgetary shortfalls and uses of fund balance.

**FY 2011-12 GENERAL FUND/ENTERPRISE HOSPITAL  
CLOSING SUMMARY**

ATTACHMENT II

	FY 2009-10			FY 2010-11			FY 2011-12		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
<b>Operating Budgets</b>									
Affirmative Action Compliance	\$ 3,320,000	\$ 2,921,846	\$ 398,154	\$ 2,801,000	\$ 2,404,697	\$ 396,303	\$ -	\$ 338	\$ (338)
Ag Commissioner/ Weights & Measures	13,609,000	11,471,642	2,137,358	9,370,000	5,899,240	3,470,760	9,233,000	7,453,066	1,779,934
Alternate Public Defender	53,537,000	51,807,316	1,729,684	52,379,000	50,475,840	1,903,160	52,416,000	49,726,005	2,689,995
Animal Care & Control	22,017,000	19,068,018	2,948,982	20,224,000	18,347,196	1,876,804	19,403,000	18,401,889	1,001,111
Arts Commission	7,703,000	7,589,509	113,491	7,453,000	7,348,319	104,681	7,623,000	7,480,679	142,321
Assessor	90,904,000	86,354,415	4,549,585	84,305,000	79,056,064	5,248,936	77,052,000	77,051,906	94
Auditor-Controller	18,832,000	16,039,181	2,792,819	18,286,000	14,312,146	3,973,854	17,071,000	16,474,976	596,024
Auditor-Controller - eCAPS	34,416,000	30,981,189	3,434,811	28,071,000	22,450,711	5,620,289	23,618,000	20,819,055	2,798,945
Auditor-Controller - Transportation	-	-	-	-	-	-	-	514,842	(514,842)
Beaches & Harbors - Beach	11,844,000	8,699,310	3,144,690	10,045,000	8,815,769	1,229,231	10,638,000	6,210,939	4,427,061
Beaches & Harbors - Marina	(26,653,000)	(28,845,491)	2,192,491	(28,841,000)	(30,980,873)	2,139,873	(29,779,000)	(33,620,909)	3,841,909
Board of Supervisors	129,580,000	56,614,632	72,965,368	120,384,000	63,300,152	57,083,848	97,424,000	56,735,693	40,688,307
Chief Executive Officer	43,369,000	34,349,768	9,019,232	42,964,000	35,660,225	7,303,775	43,478,000	35,445,940	8,032,060
Chief Information Officer	5,232,000	4,428,786	803,214	4,792,000	4,367,048	424,952	5,152,000	4,605,594	546,406
Child Support Services	1,548,000	36,836	1,511,164	817,000	957,604	(140,604)	316,000	(1,028,460)	1,344,460
Children & Family Services - Administration	268,678,000	241,685,898	26,992,102	270,704,000	253,226,064	17,477,936	281,402,000	247,298,175	34,103,825
Children & Family Services - Assistance Pymts	90,282,000	44,545,093	45,736,907	102,287,000	69,898,933	32,388,067	105,611,000	43,970,447	61,640,553
Community & Sr Services - Administration	15,222,000	14,721,367	500,633	17,366,000	14,719,703	2,646,297	17,025,000	16,013,050	1,011,950
Community & Sr Services - Assistance	1,105,000	(677,067)	1,782,067	333,000	(67,682)	400,682	3,333,000	3,184,416	148,584
Community-Based Contracts	4,233,000	3,079,654	1,153,346	4,046,000	2,616,133	1,429,867	4,380,000	3,195,775	1,184,225
Consumer Affairs	5,164,000	5,011,907	152,093	4,988,000	4,628,221	359,779	4,225,000	4,224,777	223
Coroner	25,667,000	25,671,476	(4,476)	26,898,000	25,758,183	1,139,817	27,506,000	26,797,825	708,175
County Counsel	5,037,000	4,524,958	512,042	4,635,000	4,351,142	283,858	4,783,000	4,473,575	309,425
District Attorney	194,225,000	201,656,627	(7,431,627)	192,063,000	190,540,266	1,522,734	180,612,000	175,768,056	4,843,944
Fire Department-Lifeguards	27,538,000	27,288,507	249,493	25,947,000	25,947,000	-	25,630,000	25,630,000	-
Grand Jury	1,701,000	1,303,443	397,557	1,713,000	1,476,936	236,064	1,788,000	1,510,320	277,680
Grand Park	-	-	-	-	-	-	1,500,000	1,500,002	(2)
Health Services/Enterprise Hospital Summary	679,326,000	691,852,388	(12,526,388)	656,350,000	640,651,006	15,698,994	675,993,000	651,315,297	24,677,703
Homeless and Housing Program	56,257,000	19,072,422	37,184,578	57,699,000	19,643,985	38,055,015	60,665,000	21,402,602	39,262,398
Human Resources	8,316,000	7,885,327	430,673	8,075,000	8,042,786	32,214	10,359,000	10,325,020	33,980
Information System Advisory Body	1,514,000	1,332,023	181,977	215,000	(337,804)	552,804	-	(15,198)	15,198
Internal Services	18,205,000	13,252,658	4,952,342	19,868,000	14,109,319	5,758,681	14,924,000	12,131,709	2,792,291
LA Plaza de Cultura y Arte	250,000	-	250,000	800,000	281,343	518,657	1,000,000	723,918	276,082
Los Angeles Regional Interoperable Comm System	-	-	-	7,761,000	430,537	7,330,463	9,136,000	1,741,452	7,394,548
Mental Health	137,313,000	141,668,111	(4,355,111)	132,677,000	137,247,903	(4,570,903)	42,220,000	44,868,502	(2,648,502)
Military & Veterans Affairs	1,980,000	1,847,557	132,443	1,807,000	1,805,531	1,469	1,776,000	1,633,228	142,772
Museum of Art	25,629,000	25,546,866	82,134	34,678,000	34,678,076	(76)	28,228,000	27,906,199	321,801
Museum of Natural History	15,039,000	14,618,261	420,739	23,525,000	22,642,740	882,260	15,267,000	13,628,468	1,638,532
Music Center	20,689,000	19,930,183	758,817	21,185,000	19,442,638	1,742,362	21,154,000	20,618,875	535,125
Office of Public Safety	17,266,000	12,970,992	4,295,008	2,438,000	11,110,777	(8,672,777)	-	-	-
Parks & Recreation	108,985,000	103,576,326	5,408,674	110,943,000	105,267,540	5,675,460	110,721,000	107,039,412	3,681,588
Probation	454,008,000	479,247,457	(25,239,457)	463,538,000	477,140,302	(13,602,302)	459,730,000	454,802,036	4,927,964
Provisional Financing Uses	360,739,000	-	360,739,000	289,160,000	-	289,160,000	314,579,000	-	314,579,000
Public Defender	171,143,000	175,922,959	(4,779,959)	168,889,000	167,399,728	1,489,272	166,613,000	166,245,433	367,567
Public Health	181,753,000	171,178,760	10,574,240	183,056,000	172,400,285	10,655,715	176,709,000	163,047,934	13,661,066
Public Social Services-Administration	113,232,000	76,054,606	37,177,394	115,176,000	71,600,129	43,575,871	114,011,000	96,986,165	17,024,835
Public Social Services-Assistance Summary	297,276,000	294,362,304	2,913,696	349,266,000	320,454,751	28,811,249	395,401,000	304,020,863	91,380,137



**FY 2011-12 GENERAL FUND/ENTERPRISE HOSPITAL  
CLOSING SUMMARY**

ATTACHMENT II

	FY 2009-10			FY 2010-11			FY 2011-12		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Public Works - GF Summary	59,220,000	19,973,114	39,246,886	58,268,000	21,206,070	37,061,930	58,415,000	30,302,287	28,112,713
Regional Planning	17,199,000	16,815,858	383,142	15,647,000	14,959,932	687,068	16,121,000	15,132,982	988,018
Registrar-Recorder/County Clerk	49,898,000	50,282,885	(384,885)	36,806,000	36,617,178	188,822	35,380,000	35,331,011	48,989
Sheriff's Department	1,318,177,000	1,309,404,679	8,772,321	1,308,747,000	1,285,029,476	23,717,524	1,258,146,000	1,232,020,148	26,125,852
Treasurer & Tax Collector	21,439,000	19,985,373	1,453,627	19,561,000	17,818,214	1,742,786	23,912,000	23,234,336	677,664
Contribution to Trial Court Operation Fund	253,761,000	251,020,606	2,740,394	250,608,000	255,984,401	(5,376,401)	255,346,000	257,451,473	(2,105,473)
<b>Subtotal - Operating Budgets</b>	<b>\$ 5,436,724,000</b>	<b>\$ 4,788,130,535</b>	<b>\$ 648,593,465</b>	<b>\$ 5,360,773,000</b>	<b>\$ 4,731,135,880</b>	<b>\$ 629,637,120</b>	<b>\$ 5,257,246,000</b>	<b>\$ 4,511,732,123</b>	<b>\$ 745,513,877</b>
<b><u>Non-Operating Budgets</u></b>									
Capital Projects	\$ 924,218,000	\$ 57,146,709	\$ 867,071,291	\$ 727,424,000	\$ 37,279,172	\$ 690,144,828	\$ 601,230,000	\$ 62,706,240	\$ 538,523,760
Emergency Preparedness & Response	5,759,000	5,174,781	584,219	5,343,000	2,925,108	2,417,892	6,834,000	4,123,714	2,710,286
Employee Benefits	4,300,000	(6,610,594)	10,910,594	-	7,103,990	(7,103,990)	-	6,316,418	(6,316,418)
Extraordinary Maintenance	89,350,000	14,019,140	75,330,860	118,251,000	13,360,233	104,890,767	113,438,000	23,832,116	89,605,884
Federal & State Disaster Aid	-	32,425	(32,425)	-	-	-	-	(13)	13
Insurance	-	(193,763)	193,763	-	(113,594)	113,594	-	(2,411)	2,411
Internal Services/Customer Direct-S&S	-	(2)	2	-	-	-	-	-	-
Judgments & Damages	19,694,000	2,231,367	17,462,633	19,694,000	(2,413,110)	22,107,110	19,806,000	(1,663,477)	21,469,477
LA Co Capital Asset Leasing	-	(15,823)	15,823	-	(83,202)	83,202	-	(53,031)	53,031
Nondepartmental Revenue	(434,391,000)	(490,764,874)	56,373,874	(363,797,000)	(461,257,572)	97,460,572	(416,359,000)	(427,103,653)	10,744,653
Nondepartmental Special Accounts	69,339,000	5,191,509	64,147,491	70,763,000	27,047,340	43,715,660	83,606,000	36,693,199	46,912,801
Project and Facility Development	93,735,000	39,758,221	53,976,779	114,734,000	30,284,092	84,449,908	99,434,000	38,395,678	61,038,322
Rent Expense	20,344,000	11,373,775	8,970,225	13,590,000	10,621,375	2,968,625	38,087,000	32,573,278	5,513,722
Telephone Utilities	-	(738,199)	738,199	-	(203,464)	203,464	-	(429,962)	429,962
Utilities	93,000	(1,043,240)	1,136,240	228,000	(1,179,492)	1,407,492	219,000	(1,451,420)	1,670,420
Utility Users Tax	(61,980,000)	(61,634,704)	(345,296)	(58,473,000)	(58,360,884)	(112,116)	(60,370,000)	(57,984,584)	(2,385,416)
VLF-Realignment	(448,788,000)	(425,088,096)	(23,699,904)	(430,075,000)	(421,642,114)	(8,432,886)	(334,135,000)	(311,782,023)	(22,352,977)
<b>Subtotal - Non-Operating Budgets</b>	<b>\$ 281,673,000</b>	<b>\$ (851,161,368)</b>	<b>\$ 1,132,834,368</b>	<b>\$ 217,682,000</b>	<b>\$ (816,632,122)</b>	<b>\$ 1,034,314,122</b>	<b>\$ 151,790,000</b>	<b>\$ (595,829,931)</b>	<b>\$ 747,619,931</b>
<b>Operating/Non-Operating Budgets Subtotal</b>	<b>\$ 5,718,397,000</b>	<b>\$ 3,936,969,167</b>	<b>\$ 1,781,427,833</b>	<b>\$ 5,578,455,000</b>	<b>\$ 3,914,503,758</b>	<b>\$ 1,663,951,242</b>	<b>\$ 5,409,036,000</b>	<b>\$ 3,915,902,192</b>	<b>\$ 1,493,133,808</b>
<b><u>Adjustments to Fund Balance</u></b>									
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ 14,541,000	\$ -	\$ 14,541,000	\$ -	\$ -	\$ -
Property Tax - Regular	3,802,152,000	3,732,464,297	(69,687,703)	3,687,690,000	3,711,372,793	23,682,793	3,775,368,000	3,835,739,996	60,371,996
Reserves/Designation-GF (Total)	(360,418,000)	(443,651,804)	(83,233,804)	(181,450,000)	(282,592,863)	(101,142,863)	(264,138,327)	(252,520,422)	11,617,905
Cancel Reserves/Designations (Total)	563,235,000	563,235,000	-	458,112,000	458,112,000	-	296,235,000	296,235,000	-
Fund Balance	1,713,428,000	1,713,428,000	-	1,628,644,000	1,628,644,000	-	1,601,571,327	1,601,571,327	-
Other Adjustments:									
Net Changes in Reserves	-	137,978	137,978	-	539,155	539,155	-	379,229	379,229
	-	-	-	-	-	-	-	-	-
<b>Subtotal - Fund Balance Adjustments</b>	<b>\$ 5,718,397,000</b>	<b>\$ 5,565,613,471</b>	<b>\$ (152,783,529)</b>	<b>\$ 5,578,455,000</b>	<b>\$ 5,516,075,085</b>	<b>\$ (62,379,915)</b>	<b>\$ 5,409,036,000</b>	<b>\$ 5,481,405,130</b>	<b>\$ 72,369,130</b>
<b>Estimated Year-End Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,628,644,304</b>	<b>\$ 1,628,644,304</b>	<b>\$ -</b>	<b>\$ 1,601,571,327</b>	<b>\$ 1,601,571,327</b>	<b>\$ -</b>	<b>\$ 1,565,502,938</b>	<b>\$ 1,565,502,938</b>

## EXPLANATION OF 2011-12 CLOSING ANALYSIS

**GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Operating Budgets****Agricultural Commissioner/Weights and Measures****\$1,780,000**

Reflects net savings that consists of \$0.8 million as a result of hiring delays in the inspector series and other key vacancies (two Deputy Directors, Supervising Toxicologist and Senior Industrial Hygiene Chemist); \$0.2 million in services and supplies (S&S) largely attributable to a reduction in weed abatement vendor contracts; \$0.2 million in other charges; and \$0.2 million in over-realized revenue, partially offset by a deficit of \$0.1 million in intrafund transfers (IFT) due to a reduction in services provided to various County departments. In addition, savings due to the cancellation of the prior-year commitments total \$0.5 million.

The Department will be carrying over \$0.6 million to FY 2012-13 for the replacement of fume hoods at the Environmental Toxicology Lab (\$0.5 million) and the replacement of photocopy machines (\$0.1 million).

**Alternate Public Defender****\$2,690,000**

Reflects \$2.5 million savings as a result of delays in hiring and promotions, and an additional \$0.2 million in AB109 revenue.

The Department will be carrying over \$1.1 million to address the S&S structural deficit and provide funding for information technology (IT) projects.

**Animal Care and Control****\$1,001,000**

Reflects net savings that consists of \$0.4 million in salaries and employee benefits (S&EB) primarily due to hiring delays; \$33,000 in S&S primarily due to under expenditures in utilities, office expense and administrative services; \$30,000 in other charges from lower than anticipated insurance claims; \$22,000 in capital assets resulting from lower than expected Cisco switches and Voice Gateway unit costs; \$60,000 in other financing uses after the current fiscal year's payment for the Asset Development Implementation Loan; \$3,000 IFT over realization for services provided to Consumer Affairs for cost reimbursement; \$0.4 million revenue over realization attributed to the increase of shelter and license fees collection as a result of management's follow-up actions on collection notices and one-time contract cities canvassing services; and \$0.1 million prior-year savings from the cancellation and payment discount to prior year's purchase order commitments.

The Department will be carrying over \$0.6 million for video surveillance (\$0.2 million), phase II of website design (\$0.1 million); and the Carson shelter facility expansion (\$0.3 million).

**Arts Commission****\$142,000**

Reflects \$0.8 million savings in S&S primarily due to lower expenditures in the Arts Education Program, \$45,000 IFT over realization and a \$0.1 million in prior-year savings due to commitment cancellations. These savings are partially offset by \$0.8 million under realization in Arts Education revenue.

**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**Assessor

\$0

No variance.

Auditor-Controller

\$596,000

Reflects net savings consisting of \$4.8 million in S&EB due to top step variance, items filled lower than budgeted, and vacancies associated with the hiring freeze; \$0.7 million in S&S due primarily to ISD rebates of \$0.5 million and less than anticipated expenditures for rents & leases - equipment, telecommunications, and ISD charges for computing-midrange and IT Services; and \$45,000 in other charges due primarily to less than anticipated judgments and damages costs and other long term debt - rent charges. These savings are partially offset with \$3.8 million in under-realized IFT attributable to actual costs of billable positions being lower than positions that were budgeted at maximum rate and less than anticipated billings for services, and \$0.6 million in under-realized revenue due primarily to less than anticipated Property Tax Administration Fee of \$2.0 million, partially offset by higher than anticipated Supplemental Assessment Administration Fee revenue of \$0.3 million and one-time Administration Services revenue of \$1.2 million associated with the Community Redevelopment Agency (CRA) Dissolution Act AB1x26.

Also reflects a prior-year variance of \$0.2 million primarily due to prior-year accounts payable and commitment cancellations.

The savings does not reflect \$0.7 million in unreimbursed fourth quarter Board-ordered audit costs. If these costs had been reimbursed, the Department's total savings would be \$1.3 million.

The Department will be carrying over \$0.2 million to fund critical IT replacement needs.

Auditor-Controller Integrated Applications

\$2,799,000

Reflects \$2.7 million in S&S savings due primarily to ISD rebates of \$1.3 million and less than anticipated costs for facilities, Administrative Services, ISD computing-midrange and IT services, after deducting a \$1.9 million payment for EMC licenses and maintenance that was originally scheduled to be paid in three installments over fiscal years 2012-13 to 2014-15; \$10,000 under-realized IFT; \$0.1 million revenue over realization due primarily to a billing to Superior Court for alterations to a Los Angeles County Judges' Retirement Systems; and prior-year savings of \$11,000 due to commitments cancellation.

The entire savings will be carried over to FY 2012-13.

Auditor-Controller Transportation Clearing Account

\$(515,000)

Reflects a one-time net county cost (NCC) charge of \$0.5 million, which represents accumulated prior years' transportation expenditures that were not allocated to departments. During FY 2011-12, a final review and reconciliation of these accounts was prepared and the travel program transitioned from four travel services contracts into a single contract. Travel account billings are now current and charges are closely monitored to ensure customer departments are billed within 30 days.

## EXPLANATION OF 2011-12 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

#### Beaches and Harbors

\$8,269,000

Reflects overall savings primarily due to vacancies and hiring delays; delays in procuring LAC-CAL equipment; delays in the purchase of the parking meters; higher Marina leasehold rent revenue; and over-realized prior-year revenue accruals of \$1.6 million.

The Department is carrying over \$1.2 million for parking equipment/meters (\$1.1 million) and parking citation devices and car counter repairs (\$0.1 million).

#### Board of Supervisors

\$40,688,000

Reflects \$40.2 million in committed funds for various community projects to be spent in future years. The remaining \$0.5 million savings consists of \$0.9 million in S&EB due to vacancies, hiring delays and Countywide hiring freeze; \$1.3 million in S&S primarily due to less than anticipated utilization of temporary services contract by other departments and other various savings in operating costs; \$26,000 in other charges primarily due to less than anticipated legal settlement charges; \$17,000 in capital assets due to the County's moratorium on purchases related to IT; and \$0.1 million in cancellation of commitments. These savings are partially offset by a \$1.7 million IFT reduction related to temporary services contracts, hearing officers and employee service award, and a net \$83,000 shortfall in various revenue sources.

The total savings will be carried over to FY 2012-13 for various projects and services for Board of Supervisors and Executive Office of the Board.

#### Chief Executive Office

\$8,032,000

Reflects \$9,000 S&S savings as well as an additional \$7.8 million from various program savings in Healthier Communities, Stronger Families, Thriving Children (HST), Gang Initiatives, Florence-Firestone and Valinda Community Enhancement Teams (CET), Employee Relations, IT Initiatives, Utility User Tax (UUT), and the Steps to Excellence Project (STEP). An additional savings of \$0.2 million is from the cancellation of commitments and account payables, and the receipt of unanticipated prior-year revenue.

A total of \$7.8 million in departmental savings will be carried over to continue program requirements as follows: HST (\$6.7 million); Gang Initiatives (\$96,000); Florence-Firestone and Valinda CET (\$0.2 million); Joint Labor-Management Committee on Office of Ergonomics (\$0.2 million); IT Initiatives (\$0.3 million); and STEP (\$0.1 million).

#### Chief Information Office

\$546,000

Reflects \$0.5 million S&EB savings due to top-step variances and hiring delays; \$1,000 S&S savings; \$1,000 in unanticipated revenue; and \$2,000 in prior-year savings due to commitment cancellations.

The Department will be carrying over \$0.1 million to complete the solicitation and negotiate vendor contracts for the County's Managed Print Services program through Internal Services Department.

**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Child Support Services****\$1,344,000**

Reflects a net amount of A-87 additional revenue of \$1.2 million and Integration projects savings of \$90,000. Also reflects \$76,000 savings for prior-year commitments and expenditure accruals; \$30,000 in additional miscellaneous revenue; partially offset by \$70,000 for fiscal years 2010-11 and 2011-12 13th period expenditures. The State Child Support Services Department does not recognize the County's 13th period. Each year, CSSD must make an adjustment for 13th period in the next fiscal year.

The Department will carry over \$1.3 million for the Countywide Cost Allocation Plan and the Integration Project.

**Children and Family Services - Administration****\$34,104,000**

Reflects \$6.7 million current-year savings consisting of \$0.5 million in S&EB related to hiring delay of 27.0 Public Health Nurses; \$3.7 million in S&S related to reductions in services provided by other County departments and in spending for IT, contracts and training; \$2.1 million in other charges savings related to reductions in capital and TESMA lease spending; \$0.3 million in capital assets savings related to reduction in IT infrastructure spending; and \$0.1 million IFT over realization related to additional cost reimbursements from Mental Health, Probation, and Sheriff.

Also reflects \$27.4 million in prior-year savings primarily due to \$3.7 million in commitment cancellations and \$23.7 million in prior-year revenue including \$22.8 million in State reimbursement of the fiscal years 2009-10 and 2010-11 Group Home rate increase as well as \$1.7 million in other revenues offset by \$0.8 million related to the Office of Inspector General's (OIG) final audit resolution that disallowed IV-E maintenance costs incurred for the period of October 1, 2004 through September 30, 2006.

The Department will carry over \$9.0 million for Title IV-E Waiver (\$6.1 million), various IT projects (\$2.6 million) and the Magnolia Integration Project (\$0.3 million) to FY 2012-13.

**Children and Family Services - Assistance****\$61,641,000**

Reflects overall savings due primarily to higher than anticipated realignment revenue, lower than anticipated costs in various programs, and prior-year commitment cancellations. The \$61.6 million savings reflects \$8.9 million in the Title IV-E Waiver programs, \$20.7 million in Katie A., and \$32.0 million in Non-Waiver programs.

The Non-Waiver NCC savings of \$32.0 million reflects Foster Care AB12 (\$6.7 million), EA (\$2.7 million), Kin-GAP (\$2.7 million), Adoptions (\$22.4 million), and prior-year commitment cancellations (\$2.6 million), partially offset by higher than budgeted caseload and case cost in GRI (\$4.0 million), SED (\$0.8 million) and CTF (\$0.3 million).

The Department is carrying over a total of \$36.4 million for Katie A. Strategic Plan (\$20.7 million), AB12 Foster Care (\$6.7 million), and Title IV-E Waiver programs (\$9.0 million).

## EXPLANATION OF 2011-12 CLOSING ANALYSIS

**GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**

Community and Senior Services - Administration \$1,012,000  
 Reflects savings primarily due to unspent UUT Cy Pres funding of \$1.3 million for the Community Resource Center partially offset by higher than anticipated APS litigation legal fees of \$0.3 million.

The Department is carrying over unspent UUT Cy Pres funding.

Community and Senior Services - Assistance \$149,000  
 Reflects savings primarily in Older American Act contracted services.

The Department included \$0.2 million in carryover appropriation in the Community and Senior Service Administration budget for security services

Community-Based Contracts \$1,184,000  
 Reflects savings due to lower than anticipated expenditures in anti-gang strategies services and community delinquency contracts.

These savings will be carried over and reflected in the FY 2012-13 Supplemental Budget.

Consumer Affairs \$0  
 No variance.

Coroner \$708,000  
 Reflects savings due primarily to over-realized revenues.

The entire savings will be carried over to cover start-up costs associated with the electronic case file system replacement.

County Counsel \$309,000  
 Reflects net savings consisting of \$5.5 million in S&EB due primarily from delays in filling vacant positions and the countywide hiring freeze; \$2.8 million in S&S resulting from IT projects that were not implemented as planned, the continued effort to implement the freeze on non-essentials such as travel, training, office expense, and craft services for certain maintenance building projects, and lower than anticipated legal defense fees, and leased copiers; \$10,000 in other charges due to lower than anticipated costs for judgments and damages; and \$1,000 in capital assets as a result of less than anticipated costs. In addition, there is a \$4,000 savings attributed to the cancellation of prior-year commitments, accounts payable and revenue accrual. These savings are partially offset by corresponding decreases of \$7.6 million in IFT and \$0.4 million in revenue due primarily to less than anticipated billings to client departments.

District Attorney \$4,844,000  
 Reflects savings primarily attributable to revenue over realization in Public Safety Sales Tax - Prop 172 in the current year (\$3.3 million) and prior year (\$0.5 million) as well as the Southwest Border Initiative (\$1.0 million).

**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**Fire-Lifeguard

\$0

No variance.

Grand Jury

\$278,000

Reflects savings consisting of \$37,000 in S&EB primarily due to under expenditures in retirement, employee health insurance, worker's compensation, cafeteria benefits and deferred compensation benefits; \$0.2 million in S&S primarily due to under expenditures in jury and witness expenses, professional services, rents and leases, and transportation and travel; \$13,000 in other charges as a result of over budgeted capital lease payments; \$12,000 over-realized revenue as a result of greater than anticipated miscellaneous revenues; and \$1,000 in prior-year revenue.

Health Services/Enterprise Hospitals

\$24,678,000

Reflects a net surplus of \$24.7 million in the Health Services general fund budget units, which when combined with the Hospital Enterprise Funds surplus of \$18.8 million and Capital Project funding surplus of \$3.9 million, results in a total surplus of \$47.4 million. Of this amount, \$27.6 million was transferred to the Assignment for the Department of Health Services (DHS), which includes the Capital Project funding surplus for DHS of \$3.9 million, and the remaining covers the under-realized Vehicle License Fees revenue of \$19.8 million.

Homeless and Housing Program

\$39,262,000

This reflects one-time and ongoing carryover funding for various homeless assistance programs.

Human Resources

\$34,000

Reflects savings consisting of \$5.0 million in S&EB primarily due to vacancies and step differential; \$4.4 million in S&S as a result of expenditure curtailment on non-essentials such as supplies, travel, training, and temporary employees; \$4,000 in other charges due to lower than anticipated costs for judgments and damages; \$0.2 million in capital assets as a result of a reduction in expenditures; and \$20,000 in prior-year savings. These savings are partially offset by corresponding decreases in IFT of \$7.6 million and revenue of \$2.0 million due primarily to less than anticipated billings to client departments.

Information Systems Advisory Body

\$15,000

Reflects prior-year savings from commitment cancellations.

Internal Services

\$2,792,000

Reflects savings primarily due to greater than expected year-end costs recovery of \$0.8 million in craft services, higher than anticipated IBM costs recovery of \$0.5 million, and a reduction to IBM and midrange rebates of \$0.9 million.

Also reflects prior-year savings of \$0.6 million from the cancellation of accounts payable and commitments (\$0.7 million), partially offset by an unanticipated delay in posting of prior-year revenue (\$0.1 million), of which \$0.4 million was used to fund centralized email migrations in FY 2012-13.

## EXPLANATION OF 2011-12 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

The combined savings of \$1.5 million is to finance the carryover funding to be used toward server virtualization/consolidation, which will create energy savings and is a necessary step in preparing for the new data center and IT disaster recovery. The Department is carrying over another \$0.4 million to cover email migration costs for a few departments.

LA Plaza de Cultura y Artes \$276,000

Reflects savings primarily due to less than anticipated operating costs. The entire savings will be carried over to FY 2012-13.

Los Angeles Regional Interoperable Communications System (LA-RICS) \$7,395,000

Reflects savings due primarily to lower than expected costs related to the establishment of the LA-RICS Joint Powers Authority and the delay in executing a contract to construct the LA-RICS project.

All saved funds will be returned to the Assigned for Interoperable and Countywide Communication in the FY 2012-13 Supplemental Budget.

Mental Health (\$2,649,000)

Reflects a deficit due to \$2.0 million Vehicle License Fees (VLF) - Realignment that was not accounted for in the mid-year budget adjustment that eliminated its VLF-related NCC. The \$2.0 million is offset by a surplus in the VLF-Realignment budget unit. In addition, there is \$0.6 million in over expenditures for therapy and screening services provided in the Probation halls and camps, funded by the General Fund because the services are necessary to meet court settlement provisions.

Military and Veterans Affairs \$143,000

Reflects \$65,000 S&EB, \$70,000 S&S and \$8,000 prior-year savings.

Museum of Art \$322,000

Reflects net savings of \$0.3 million in S&EB primarily for two unanticipated vacancies and \$19,000 in other charges resulting from reduced special assessments and no judgments and damages claims activity. This was partially offset by a \$5,000 S&S over expenditure for union payments for temporary crafts personnel.

The entire savings will be carried to FY 2012-13 pursuant to the 1994 Funding Agreement.

Museum of Natural History \$1,639,000

Reflects net savings consisting of \$0.4 million in S&EB due to retirements and less than anticipated employee benefits; \$1.0 million in S&S due to lower than anticipated expenditure of funds earmarked for use in addressing the storage and care of the Museum's collections; and \$0.2 million over realization of parking revenue.

The majority of the savings has been earmarked for use in addressing storage and care of the Museum's collections as well as for infrastructure improvements of the new temporary exhibit gallery. Pursuant to the 1994 Funding Agreement, the entire variance will be carried over.



## EXPLANATION OF 2011-12 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

#### Music Center

\$535,000

Reflects savings primarily attributable to less than budgeted utilities costs.

#### Parks and Recreation

\$3,681,000

Reflects savings from vacancies and one-time funding for Board-approved programs and projects.

Excluding the windstorm damage and cleanup cost of \$1.8 million, the Department would have closed with a \$5.4 million surplus. The Department is carrying over \$5.6 million total for Board-approved projects and programs (\$4.2 million); first year costs associated with the nine-year diesel equipment replacement plan (\$0.8 million); unspent UUT Cy Pres funding (\$0.5 million); and Prop 62 programs (\$69,000).

#### Probation

\$4,928,000

Reflects net savings consisting of \$0.3 million in S&EB primarily due to vacancies and hiring delays; \$16.5 million in S&S primarily due to delays in implementing contracts and under expenditures primarily for the AB109 and SB678 programs; \$3.0 million in other charges including lower than anticipated costs for the Care of Court Juvenile Court Ward expenses and claim settlements; \$0.9 million in capital assets; \$1.2 million shortfall in IFT; and \$18.2 million under-realized revenue primarily due to shortfalls in SB678 (\$8.9 million), AB109 (\$8.0 million), YOBG (\$5.1 million), collection-based revenues (\$6.2 million); federal and State - other revenue (\$8.6 million), and miscellaneous (\$3.7 million), partially offset by \$22.3 million in over-realized State revenues of JPF, JJCPA, JPCF and court fines, and \$3.7 million savings from the prior year.

Savings of \$4.3 million will be carried over for the Education Reform projects (\$1.9 million) and the Title IV-E Reinvestment projects (\$2.4 million).

#### Provisional Financing Uses

\$314,579,000

Reflects savings primarily attributable to delays in implementing various programs in the following areas: DCFS programs (\$38.3 million), Probation Department programs (\$19.2 million), Criminal Justice related programs (\$16.0 million), DHS Community Partners (\$14.1 million), eCAPS Maintenance (\$4.8 million), Parks New Facilities Operations (\$1.8 million), public safety related programs (\$3.1 million), community programs and projects (\$73.2 million) and various other programs/projects (\$48.7 million). In addition, reflects \$95.4 million set aside as a County economic reserve.

Of this amount, \$240.3 million will be carried over to FY 2012-13.

#### Public Defender

\$367,000

Reflects net savings consisting of \$0.8 million in S&S that resulted from under spending of AB109 related expenditures; over-realized SB90 revenues (\$0.6 million), co-generation revenue (\$0.1 million), and prior-year revenue (\$0.3 million). Savings are partially offset by under-realized AB109 revenue (\$0.8 million); Forensic Science Training (\$0.1 million); Southwest Border Prosecution Initiative (\$0.2 million); and registration fees (\$0.3 million).

**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Public Health****13,661,000**

Reflects a surplus of \$13.7 million, consisting of a current-year operating surplus of \$2.6 million and a prior-year surplus of \$11.1 million attributable to commitment cancellations. Upon accounting for Public Health's \$3.7 million proportionate share of the countywide shortfall in Vehicle License Fees (VLF) Realignment revenue, the surplus is reduced to \$10.0 million.

As previously approved by the Board, \$4.0 million of this surplus has been reflected in the FY 2012-13 Adopted Budget to partially address the projected operating deficit. Additionally, the following unspent discretionary amounts are also included in the surplus: UUT Cy Pres funding for sexually transmitted disease response efforts in the unincorporated Second District (\$0.8 million) and methamphetamine treatment services (\$0.8 million).

The total unspent methamphetamine treatments funds will be reflected as a carryover in the FY 2012-13 Supplemental Budget. As for the unspent UUT Cy Pres funding, \$72,000 will be carried over and the balance of \$0.8 million will be returned to the UUT Cy Pres Designation. The net 2011-12 Public Health surplus is \$4.4 million.

**Public Social Services - Administration****\$17,025,000**

Reflects \$12.8 million savings associated with the delay in the implementation of the LEADER Replacement System (\$5.4 million) and \$124.0 million in appropriation savings due to hiring/promotion delays, Child Care direct provider payments and services, general S&S categories, computing and IT services, and building improvements (\$7.4 million); and \$4.2 million in prior-year savings due to commitment cancellations (\$4.8 million) and a prior-year revenue adjustment (\$0.6 million) due to a combination of prior-year supplemental claims and statewide program close-out adjustments.

A total of \$0.5 million will be carried over for the Vermont Integration Project A (\$0.2 million) and GR Eligibility Worker Pilot Project (\$0.3 million).

**Public Social Services - Assistance****\$91,380,000**

Reflects In-Home Supportive Services (IHSS) savings of \$69.4 million due to lower than projected caseload (\$22.8 million), higher than anticipated Sales Tax Realignment revenue (\$24.2 million), and prior-year revenue (\$22.4 million) composed of IHSS waiver refunds (\$1.8 million) and prior-year realignment revenue (\$20.6 million); CalWORKs surplus of \$10.2 million primarily due to over-realized Sales Tax Realignment revenue (\$8.5 million) and welfare repayments (\$1.7 million); General Relief (GR) surplus of \$7.4 million primarily due to a 4.1% decrease in caseload from the budgeted level and an additional \$0.7 million in revenue; GR Anti-Homelessness surplus of \$3.6 million primarily due to under expenditures and delayed project implementation; Cash Assistance Program for Immigrants surplus of \$0.7 million primarily due to a reconciliation of funds that were erroneously misclassified in FY 2008-09; and Refugee Cash Assistance surplus of \$0.1 million primarily due to a reconciliation of welfare repayments.

The Department is carrying over \$12.0 million to fund continuing GR-Restructuring initiatives in FY 2012-13. Of this amount, we recommend that the Auditor-Controller freeze \$3.5 million until

**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**

the CEO-SIB housing subsidy evaluation is completed and a determination has been made as to whether the housing subsidy program will be expanded.

**Public Works****\$28,113,000**

Reflects savings primarily attributable to unspent First and Fifth District unincorporated County road projects (\$17.8 million); Unincorporated Area Stormwater Program (\$3.4 million); Quartz Hill Drainage project (\$2.0 million); over-realized Building and Safety revenue (\$1.0 million); Kagel Canyon Waterworks District improvements (\$0.9 million); Avocado Heights Equestrian Trails project (\$0.8 million); I-5 Pico/Lyons Landscape Project (\$0.5 million); Crossing Guards (\$0.5 million); High Desert Corridor (\$0.3 million); Unincorporated Area Service Community Enhancement Teams (\$0.2 million); San Gabriel Valley Office Greeter (\$75,000); Landslide Monitoring/Special Projects (\$24,000); Caltrans' Transportation Planning "Environmental Justice" Grant Program (\$15,000); Graffiti Abatement (\$2,000); and miscellaneous prior-year activity (\$0.6 million).

The Department will be carrying over \$23.5 million for First and Fifth District unincorporated County road projects (\$15.8 million); Unincorporated Area Stormwater Program (\$3.0 million); Quartz Hill Drainage project (\$2.0 million); Kagel Canyon Waterworks District improvements (\$0.9 million); Avocado Heights Equestrian Trails project (\$0.8 million); I-5 Pico/Lyons Landscape Project (\$0.5 million); High Desert Corridor (\$0.3 million); Unincorporated Area Service Community Enhancement Teams (\$99,000); San Gabriel Valley Office Greeter (\$75,000); Caltrans' Trans Planning "Environmental Justice" Grant Program (\$15,000); and Graffiti Abatement (\$2,000). These carryovers will be budgeted in the Public Works General Fund budget.

Another \$3.5 million in savings will be carried over for the following: First District unincorporated County road projects to be budgeted in the Belvedere Pool Capital Projects budget (\$2.0 million); over-realized Building and Safety revenue to be budgeted in the Capital Projects/Refurbishments budget (\$1.0 million); Unincorporated Area Stormwater Program to be budgeted in the Marina del Rey Parking Lots 5 & 7 Capital Projects budget (\$0.4 million); and Second District Unincorporated Area Service Community Enhancement Team-Florence/Firestone savings to be budgeted in Provisional Financing Uses- SD2 (\$82,000).

**Regional Planning****\$988,000**

Reflects savings primarily due to vacancies and hiring delays (\$1.0 million); decreases in office expenses, printing services, storage space rental, and IT expenses (\$0.5 million); and prior-year commitment cancellations (\$0.6 million). These savings are partially offset by less than anticipated revenue (\$1.0 million) from billable hours spent on Parcel/Tract Maps, Pepperdine University Project, Newhall Project, and Centennial Project (also, reflects a decrease in the number of permits filed for Plot Plans, Conditional Use Permits, and Certificates of Compliance) and less than anticipated IFT (\$0.1 million).

The Department is carrying over \$0.9 million for consultant services for the East Los Angeles Transit Oriented Development Specific Plan (\$0.7 million) and Community Climate Action Plan (\$0.2 million).

## EXPLANATION OF 2011-12 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

#### Registrar Recorder/County Clerk

\$49,000

Reflects net savings consisting of \$1.7 million S&EB primarily due to less than anticipated employee benefits and overtime, partially offset by higher than anticipated temporary employee salaries miscellaneous wages; \$44.5 million in S&S primarily due to lower than anticipated HAVA reimbursable expenditures coupled with savings in various election related expenditures due to the elimination of the February 2012 Primary election; \$0.1 million in other charges due to less than anticipated costs for judgments and damages and capital lease charges; \$0.4 million in capital assets due to purchasing freeze of non-essential capital assets; and \$0.2 million in prior-year commitment cancellations.

These savings are partially offset by a \$46.6 million reduction in overall revenue primarily due to lower than anticipated HAVA revenue and reduction in election revenue as a result of cancelled February 2012 Primary election, \$21,000 IFT reduction, and a \$0.4 million in prior-year revenue under realization.

#### Sheriff

\$26,126,000

Reflects an overall savings that includes over-realized Public Safety Sales Tax - Prop 172 revenue of \$21.0 million and \$5.1 million earmarked for various projects.

For FY 2012-13, savings of \$5.1 million reflects the carryover of \$4.3 million for the patrol vehicle Mobil Digital Computer installation project and \$0.8 million for the Vandalism Enforcement Team.

#### Treasurer and Tax Collector

\$678,000

Reflects net savings consisting of \$3.5 million in S&EB due to hiring delays, vacancies, and normal attrition; \$3.9 million in S&S due to the appropriation freeze, less than anticipated bank charges, services received from other County departments, and contract costs; \$0.6 million in prior-year savings; \$65,000 in other charges; and \$71,000 in capital assets. These savings are partially offset by a \$2.1 million reduction in IFT due to less than anticipated reimbursement from County departments and \$5.6 million in declining revenue for remittance processing for the Superior Courts, and declining property tax related revenues.

#### Trial Court Operation

\$(2,105,000)

Reflects a net deficit attributable to \$1.5 million S&EB savings primarily due to judicial officer vacancies; \$6.2 million S&S savings primarily due to a decrease from prior-year expenditures in criminal cases where Public Defender declare unavailable, criminal conflict cases and Court-appointed minor's counsel; and \$7.7 million savings in other charges primarily due to a net decrease in AB233 50/50 excess MOE payment to the State which is directly offset by an under realization of revenue from AB233 MOE. These savings are directly offset by an overall under realization in revenues of \$17.5 million primarily due to a decrease in traffic school revenue due to a decline in traffic infraction filings and an overall decrease in requests to attend traffic school; a decline in red light camera violations resulting from the elimination of the red light camera program in the City of Los Angeles; reduction in revenues received from other agencies, specifically parking surcharge and parking bail amounts paid to the County by the Cities; a decline in non-red light tickets issues; and a decline in various other revenues partially offset by

**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**

one-time revenue related to the amnesty program.

Please note that \$3.8 million was transferred from the Courts Unallocated Budget for Minor's Counsel expenditures to Provisional Finance and Uses budget during the FY 2011-12 Supplemental Budget process and therefore \$3.8 million can be used to offset the current deficit upon Board approval.

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**OPERATING BUDGETS SUBTOTAL****\$745,513,000**

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**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Non-Operating Budgets****Capital Projects****\$538,524,000**

Reflects unspent funds for various capital projects/refurbishments projects which will be carried over to FY 2012-13 to continue projects throughout the County.

**Emergency Preparedness and Response****\$2,710,000**

Reflects savings due primarily to lower than expected S&S costs attributable to delays in the expenditure of one-time prior-year carryover funding and to the over realization of grant revenue. A total of \$0.9 million will be carried over for various projects.

**Employee Benefits****\$(6,316,000)**

Reflects an increase in the sick leave buy back liability as determined by the Auditor-Controller.

**Extraordinary Maintenance****\$89,606,000**

Reflects savings associated with deferred maintenance of County assets. The savings will be carried over to FY 2012-13 to fund major maintenance and repairs needs at the County facilities.

**Federal and State Disaster Aid****\$0**

No variance.

**Insurance****\$2,000**

Reflects the over recovery of administration fees and departments will be credited next fiscal year.

**Judgments and Damages****\$21,469,000**

Reflects less than expected central reserve costs of \$2.6 million; \$18.7 million reduction in contingent liability; \$18,000 over-realized revenue; and net prior-year savings of \$0.2 million primarily associated with commitment cancellations.

**Los Angeles County-Capital Asset Leasing (LAC-CAL)****\$53,000**

Reflects surplus due to the collection of lease payments and insurance premiums being greater than the anticipated expenditure distribution to departments.

**Nondepartmental Revenue****\$10,745,000**

Reflects a surplus of \$10.7 million primarily attributable to the over realization of revenues from Sales and Use Tax (\$3.1 million); Deed Transfer Taxes (\$3.7 million); Transient Occupancy Tax (\$0.7 million); Franchises (\$7.4 million); Rents and Concessions (\$0.5 million); Royalties (\$1.8 million); Homeowner Property Tax Relief (\$1.0 million); Assessment and Tax Collection Fees (\$1.3 million); Central Service charges to special districts, trial courts, and hospitals (\$5.2 million); Miscellaneous Revenue (\$1.7 million); and over-realized prior-year revenue (\$3.4 million). This surplus is partially offset by shortfalls in Business License Tax (\$1.2 million); Penalties from Delinquent Taxes (\$2.6 million); and Interest Earnings from loans to the Enterprise Hospitals (\$1.2 million). In addition, due to conflict CRA Dissolution Act AB1x26

## EXPLANATION OF 2011-12 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

provisions, the Auditor-Controller impounded negotiated pass-through revenue, which resulted in a \$14.1 million revenue shortfall.

#### Nondepartmental Special Accounts

\$46,913,000

Reflects \$47.4 million S&S savings primarily due to a \$31.6 million savings from the special appropriation reserve for countywide benefits; \$14.1 million transfer from the Earthquake Settlement Fund; and \$1.7 million from funding set aside for various contracts and services for countywide benefits. Also reflects \$8.6 million other charges savings due to less than expected Tax and Revenue Anticipation Notes (TRANS) interest expense; \$1.0 million other financing uses savings due to the close out of the Civic Center Parking Fund; and \$0.2 million in prior-year savings. The savings are partially offset by \$17.4 million in less than expected revenue primarily due to the decrease in interest rates and the corresponding decrease in interest revenue from the treasury pool.

A total of \$2.6 million in savings from unspent Public Library funding for Prop 62 (\$1.9 million) and UUT Cy Pres (\$0.3 million) will be carried forward. Also, \$0.4 million in additional unspent Public Library Prop 62 funding will be carried over and budgeted in Project and Facility Development.

#### Project and Facility Development

\$61,038,000

Reflects savings associated with specialized County services and consultant services related to projects that are under development, as well as improvements to County facilities being implemented by other governmental agencies or jurisdictions. These funds will be carried over to FY 2012-13 to fund additional projects.

#### Rent Expense

\$5,514,000

Reflects nets savings due to a reduction in costs for bond funded projects (\$2.1 million); reduction in non-billable expenditures in the Real Estate Division (\$1.8 million); lower-than-anticipated expenditures from the Administrative Office of the Courts for common area maintenance charges (\$1.3 million), labor costs (\$1.1 million), expenses at the Walt Disney Concert Hall Garage, as well as additional revenue relating to the increased use by jurors (\$1.1 million); and delays in implementing the Real Estate Management System (\$0.6 million), all of which is offset by an unanticipated debt service payment for the Calabasas Landfill (\$2.5 million).

#### Telephone Utilities

\$430,000

Reflects \$0.3 million savings primarily due to lower than anticipated LA Net circuit costs in the Enterprise Network and \$0.1 million prior-year savings from the cancellation of accounts payable and commitments.

#### Utilities

\$1,670,000

Reflects \$1.2 million savings primarily attributable to the reclassification of \$1.0 million from expense to a new balance sheet account, "Deposit With Others - Energy Loan Loss Reserve Program" (BSA 1457) as requested by the Auditor-Controller. Also reflects \$87,000 from the Courts' share of the Barakat Settlement agreement from the Los Angeles Department of Water

**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**

and Power (DWP), \$52,000 from administrative and indirect costs, and \$27,000 from the Courts' share of the DWP cogeneration revenues. Also reflects prior-year savings of \$0.5 million from the cancellation of accounts payable and commitments (\$0.7 million), partially offset by prior-year revenue deemed uncollectible (\$0.2 million) due to the cancellation of the associated commitment.

**Utility User Tax****\$(2,385,000)**

Reflects a shortfall attributable to lower than anticipated collections primarily due to the rate reduction from 5.0% to 4.5% as well as a decrease in the cost of natural gas. The shortfall would have been \$7.6 million had it not been partially offset by funding from the Reserve for Local Taxes.

**Vehicle License Fee - Realignment****\$(22,353,000)**

Reflects an overall deficit due to lower than budgeted collections as a continued result of the economic downturn.

**NON-OPERATING BUDGETS SUBTOTAL****\$747,620,000**



**EXPLANATION OF 2011-12 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Financing Elements/Other Variances****Property Taxes** **\$60,372,000**

Reflects savings due to lower than anticipated delinquency rate (\$3.1 million), closeout of the Bacon Case (\$3.9 million), and property tax residual from ROPS I and ROPS II related to the CRA Dissolution Act of AB1x26 (\$88.3 million), partially offset by a Housing Authority Reserve budget adjustment (\$13.5 million) and decreases in prior-year collections/penalties & interest (\$21.4 million).

**Net Changes in Reserves** **\$11,997,000**

Reflects net increase to fund balance for the release of the Sheriff Local Assistant Program Long-Term Receivable (\$23.4 million), partially offset by the Public Health Alcohol and Drug (\$0.7 million) and SB90 (\$0.6 million) Long-Term Receivables, transfers from Enterprise Hospital Funds (\$8.8 million), as well as miscellaneous reserves changes (\$1.3 million).

**FINANCING ELEMENTS/OTHER VARIANCES SUBTOTAL****\$72,369,000****TOTAL GENERAL FUND****\$1,565,502,000**

## EXPLANATION OF 2011-12 CLOSING ANALYSIS

### SPECIAL FUND/DISTRICT

### VARIANCE (NCC)

#### Fire Department

\$46,810,000

Reflects net savings consisting of \$15.4 million in S&EB associated with salaries and wages (\$3.7 million), overtime (\$16.8 million), retirement (\$4.2 million), and miscellaneous benefits (\$0.3 million), offset by \$7.0 million in workers' compensation, \$2.2 million in Choices, and \$0.4 million in Horizons; \$37.9 million in S&S due to items that were not purchased in FY 2011-12, of which \$14.0 million was carried over to FY 2012-13; \$3.2 million in other charges due to lower than anticipated costs of \$1.4 million for settlements and \$1.8 million for commercial paper interest; \$6.1 million in capital assets due to items that were not purchased in FY 2011-12, of which \$5.6 million was carried over to FY 2012-13; and \$1.6 million prior-year savings associated with encumbrance cancellations. These savings are partially offset by a net \$17.3 million revenue deficit due to lower than budgeted revenue of \$0.5 million in interest; \$1.7 million in penalties; \$0.4 million in State revenue; \$13.9 million in federal grants; \$0.9 million in Fee for Service Cities; \$1.6 million in Assistance by Hire (ABH); \$1.8 million in Graybook revenue; \$2.7 million in Advanced Life Support (ALS); \$7.0 million in CRA revenue; \$2.0 million in Educational Services; and \$0.1 million in miscellaneous revenue, offset by higher than budgeted revenue of \$8.9 million for Property Taxes, \$1.3 million in Hazardous Materials/Waste revenue, and \$5.1 million in prior-year revenue.

#### Public Library

\$37,018,000

Reflects \$16.4 million savings associated with non-capital and Board-funded projects due to S&EB savings caused by hiring delays in filling senior level vacancies and S&S savings due to lower charges for the services provided by other County departments, deferred IT purchases, unanticipated savings in insurance charges, department's efforts in saving administrative and utility cost, and prior-year cancellations; \$13.0 million savings associated with unspent multi-year capital and Board-funded projects; \$0.5 million savings associated with the deferred Santa Clarita property tax transfer; \$0.3 million savings associated with deferred UUT Cy Pres funded projects; and \$6.8 million savings associated with lower than anticipated expenditures for UUT funded projects.

The total unspent funding for the capital and Board funded projects, Santa Clarita proper tax transfer, UUT Cy Pres projects, and UUT funded projects will be carried over to FY 2012-13.

**FISCAL YEAR 2011-12**  
**Overtime - Actual vs. Budget**

Department	2008-09	2009-10	2010-11	2011-12			
	Actual Overtime	Actual Overtime	Actual Overtime	Adjusted Budget	Actual Overtime	Variance from Budget	Rounded Variance
<b><u>General Fund/Enterprise Hospitals</u></b>							
Affirmative Action Compliance	\$ 1,303	\$ 1,308	\$ 5,523	\$ -	\$ -	\$ -	\$ -
Ag Commissioner/ Weights & Measures	1,116,499	1,044,858	913,413	670,000	942,624	(272,624)	(273,000)
Alternate Public Defender	9,157	5,177	3,112	52,000	5,964	46,036	46,000
Animal Care & Control	347,789	369,172	328,689	400,000	319,534	80,466	80,000
Assessor	3,498,446	2,439,917	2,005,256	2,606,000	2,073,093	532,907	533,000
Auditor-Controller	274,621	192,045	151,031	347,000	187,549	159,452	159,000
Beaches & Harbors	103,118	277,225	126,452	100,000	64,303	35,697	36,000
Board of Supervisors	134,892	101,283	75,142	73,000	81,798	(8,798)	(9,000)
Chief Executive Officer	157,865	130,489	112,586	220,000	122,052	97,948	98,000
Chief Information Officer	-	388	-	3,000	-	3,000	3,000
Child Support Services	1,190,150	441,505	121,025	150,000	94,377	55,623	56,000
Children & Family Services	7,726,032	10,261,282	15,109,163	9,449,000	12,258,750	(2,809,750)	(2,810,000)
Community & Senior Services	534,023	574,926	713,070	620,000	544,729	75,271	75,000
Consumer Affairs	25,576	7,324	10,539	18,000	5,206	12,795	13,000
Coroner	574,724	294,072	383,249	305,000	444,077	(139,077)	(139,000)
County Counsel	14,643	12,074	13,637	50,000	12,042	37,958	38,000
District Attorney	464,087	301,580	364,954	412,000	318,741	93,259	93,000
Health Services	66,076,153	53,894,973	60,093,717	55,249,000	61,459,361	(6,210,361)	(6,210,000)
Human Resources	16,716	7,164	10,756	93,000	10,399	82,601	83,000
Internal Services	5,014,857	4,250,063	5,111,072	5,279,000	5,020,987	258,013	258,000
Mental Health	7,021,385	6,058,766	6,079,510	6,138,000	6,012,559	125,441	125,000
Military & Veterans Affairs	23,115	66	87	-	-	-	-
Museum of Art	215,161	256,268	423,582	250,000	250,801	(801)	(1,000)
Museum of Natural History	49,597	41,618	46,549	50,000	47,224	2,776	3,000
Office of Public Safety	6,929,323	5,179,109	9,510	-	-	-	-
Parks & Recreation	814,232	504,952	581,759	1,626,000	865,120	760,880	761,000
Probation	15,696,735	4,561,158	11,345,291	8,936,000	15,058,502	(6,122,502)	(6,123,000)
Public Defender	379,199	324,850	79,338	155,000	52,397	102,603	103,000
Public Health	3,373,281	4,620,249	2,643,427	3,244,000	3,233,034	10,966	11,000
Public Social Services	4,889,268	4,365,095	4,225,000	4,503,000	4,246,775	256,225	256,000
Regional Planning	230,296	68,359	63,255	100,000	73,139	26,861	27,000
Registrar-Recorder/County Clerk	3,793,344	2,311,615	2,057,368	2,750,000	1,353,037	1,396,963	1,397,000
Sheriff's Department	144,254,826	114,244,905	64,672,339	125,590,000	96,423,879	29,166,121	29,166,000
Treasurer & Tax Collector	191,392	143,754	168,579	170,000	179,254	(9,254)	(9,000)
Total General Fund and Hospitals	\$ 275,141,805	\$ 217,287,590	\$ 178,047,980	\$ 229,608,000	\$ 211,761,307	\$ 17,846,693	\$ 17,846,000
<b><u>Special Funds/District</u></b>							
Fire	155,497,160	142,127,238	129,650,472	147,929,000	131,139,340	16,789,660	16,790,000
Public Library	1,155,660	844,961	933,112	919,000	1,034,241	(115,241)	(115,000)
Public Works	6,449,374	8,780,879	6,928,109	15,000,000	6,829,046	8,170,954	8,171,000
Total Special Funds and District	\$ 163,102,194	\$ 151,753,078	\$ 137,511,692	\$ 163,848,000	\$ 139,002,627	\$ 24,845,373	\$ 24,846,000
<b>GRAND TOTAL OVERTIME</b>	<b>\$ 438,243,999</b>	<b>\$ 369,040,667</b>	<b>\$ 315,559,672</b>	<b>\$ 393,456,000</b>	<b>\$ 350,763,934</b>	<b>\$ 42,692,066</b>	<b>\$ 42,692,000</b>

## EXPLANATION OF 2011-12 OVERTIME CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### OVERTIME VARIANCE

#### Departments

Agricultural Commissioner/Weights and Measures \$(273,000)

Reflects a deficit as a result of difficulty filling vacancies at the inspector levels. Overtime usage is necessary to fulfill the Department's obligation to inspect scales and meters on an annual basis and fulfill contract requirements for the Pest Exclusion High Risk and Pest Detection contracts.

Alternate Public Defender \$46,000

Reflects an under expenditure attributable to limiting the use of overtime to complex litigation and case investigations such as capital cases.

Animal Care and Control \$80,000

Reflects savings due to the effective scheduling of staff through the Officer Reassignment and Deployment (ACCORD) program for utilizing animal control officers assigned to perform specialized functions to backfill staffing shortage in the field in order to reduce reliance on overtime.

Assessor \$533,000

Reflects savings as a result of various work efficiencies and variations in assessment appeals scheduling. The overtime needed to substantially complete the workload was less than anticipated.

Auditor-Controller \$159,000

Reflects savings primarily due to less than anticipated overtime costs for Shared Services, Accounting, and Systems Operations divisions.

Beaches and Harbors \$36,000

Reflects savings mainly due to vacancies in Facilities and Property Maintenance Division as well as preparing for the busy summer season.

Board of Supervisors \$(9,000)

Reflects an over utilization of overtime primarily due to a high number of assessment appeals cases, as well as various critical operational needs.

Chief Executive Office \$98,000

Reflects savings due to the reallocation of departmental resources to meet workload changes.

Chief Information Office \$3,000

Reflects savings attributable to continuous efforts to use overtime for only activities critical to the needs of the Department.

Child Support Services \$56,000

Reflects savings associated with fewer overtime hours being approved due to budgetary constraints.

Children & Family Services \$(2,810,000)

Reflects an over expenditure due to a Department-wide Emergency Response (ER) over 30 day clean-up. Since the ER 30 clean-up efforts were time-limited, overtime was authorized to staff who were temporarily reassigned to the regional offices to assist with ER investigations.

**EXPLANATION OF 2011-12 OVERTIME CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****OVERTIME VARIANCE**

Community and Senior Services - Administration \$75,000

Reflects savings primarily due to efficiencies achieved by the implementation of automated systems in both Adult Protective Services and Contract Management.

Consumer Affairs \$13,000

Reflects savings primarily due to the Department's efforts to reduce less critical assignments, community outreach, speaking engagements, and special investigations.

Coroner \$(139,000)

Reflects an over expenditure due to illness, at work injuries and emergency at scene response

County Counsel \$38,000

Reflects savings as a result of strict controls and efficiencies by the Information Technology Unit working on scheduled IT projects. Also duties relating to budget preparation and fiscal closing were shared amongst staff, thereby resulting in overtime savings for the Budget Unit.

District Attorney \$93,000

Reflects savings primarily due to tighter departmental controls of overtime requests approved.

Health Services \$(6,210,000)

Reflects a deficit primarily due to difficulties in filling vacant budgeted positions in order to cover critical service needs. The deficit is offset by a surplus in salaries and wages.

Human Resources \$83,000

Reflects savings as a result of efforts to ensure that workload needs are being met within working hours and overtime is only used for critical needs.

Internal Services Department \$258,000

Reflects savings due to a decrease in customer requests for ISD services and also, fiscal restraints imposed by the managers to control expenditures.

Mental Health \$125,000

Reflects savings due to controls placed on non-critical overtime requests in response to decreases in the Department's various funding streams, as well as the hiring of additional permanent employees for directly operated clinics that reduced the need for overtime coverage.

Military and Veterans Affairs \$0

No variance.

Museum of Art \$(1,000)

Reflects deficit as a result of workload associated with exhibition installation and de-installation.

Museum of Natural History \$3,000

Reflects savings primarily due to less than anticipated overtime requirements for facility maintenance and exhibition preparation.

**EXPLANATION OF 2011-12 OVERTIME CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****OVERTIME VARIANCE**Parks and Recreation

\$761,000

Reflects savings as a result of funding set aside for Board-approved recreation programs, which is in lieu of budgeting temporary positions, as the approved programs are short-term (less than three years).

Probation Department

\$(6,123,000)

Reflects a deficit primarily due to over expenditures in the juvenile camps to meet minimum staffing ratios as required by the Department of Justice. In addition, the use of overtime for various high-priority projects such as Return-to-Work (RTW), the Probation Electronic Medical Record System (PEMRS), and AB109 have contributed to increased overtime expenditures.

Public Defender

\$103,000

Reflects under expenditures by limiting overtime usage only for critical cases related to sensitive and critical litigation-related activities.

Public Health

\$11,000

Reflects savings primarily related to the Department's vigilant monitoring of overtime usage.

Public Social Services

\$256,000

Reflects savings primarily due to the Department's efforts to reduce expenditures by implementing overtime usage controls. Additionally, to avoid the payment of overtime above 50% of an employee's salary, staff is not allowed to work more than 25 hours of overtime per paid period.

Regional Planning

\$27,000

Reflects savings due to the use of compensatory time off in lieu of paid overtime.

Registrar-Recorder/County Clerk

\$1,397,000

Reflects savings primarily due to the elimination of the February 2012 Primary election as well as the Department's efforts in minimizing the overtime utilization to partially offset the costs of unfunded mandates such as the 100% Signature Verification projects and the new language requirements.

Sheriff

\$29,166,000

Reflects savings in an effort to offset over expenditures in overall salaries & employee benefits. All aspects of departmental operations were scaled back as much as possible including overtime. The curtailment of non-reimbursed overtime coupled with CARPing (Cadre of Administrative Reserve personnel) in lieu of overtime are the major contributing factors to the savings.

Treasurer and Tax Collector

\$(9,000)

Reflects an over expenditure primarily attributable to Fiscal Services staff assisting the Olive View-UCLA Medical Center in processing their backlog of invoices in response to a request from the Chief Executive Officer to various departments for temporary short-term assistance.

**TOTAL GENERAL FUND/ENTERPRISE HOSPITALS****\$17,846,000**

**EXPLANATION OF 2011-12 OVERTIME CLOSING ANALYSIS****SPECIAL FUNDS/DISTRICT****OVERTIME VARIANCE**

*Fire* \$16,790,000

The variance from the adjusted allowance is the result of fewer major fires and emergency deployments than in previous years, and cost control measures to reduce non-emergency overtime.

*Public Library* \$(115,000)

Reflects an over expenditure as a result of departmental efforts to complete multiple refurbishment and capital projects at various library sites and additional work required for rendering services for the Mental Health Parenting Program.

*Public Works* \$8,171,000

Reflects savings primarily due to the absence of overtime demand to address disasters, such as storms, floods, and earthquakes.

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<b>TOTAL SPECIAL FUNDS/DISTRICT</b>	<b>\$24,846,000</b>
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<b>GRAND TOTAL - OVERTIME</b>	<b>\$42,692,000</b>
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